COMPLETED 7/2/86

Jul 11.7/2 : 1986-87

UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

ORIGINAL

4129

DON L. DISE and MARGARET F. DISE, ET AL., Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent.	Docket Nos.	27660-82 27665-82 27692-82

O R D E R

For cause, it is

ORDERED: That in the Memorandum Findings of Fact and Opinion in this case (T. C. Memo. 1986-87) dated March 4, 1986, the headnote is revised to read as follows:

> Ps purchased land from a corporation controlled by them. Held, if the purchase price was below fair market value of land, the excess is a dividend to Ps.

(Signed) CHARLES R. SIMPSON

Judge

Dated: Washington, D. C.
March 6, 1986

Form 50
Rev. Apr. 1970

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